9.12 F-No - 13-12

1.7-9

General Furnace

p. 83 (E)

G.F. 354-10, Sls 1-3, B Oct-12.
B 3528-75-G.M-232-12-1 D 6-1-13
G.F 529-11.

Previous references.
G.F 87 of 03-04, 1&2 B July 04.
G.F 87 of 07-08, 1&2 B Oct 07.
G.F 231 of 10 1&2 B Mar 11
G.B. F/2324-9-G.F 213-08 B 10.11.10
G.B. G 6620-45-G.M 236-07-1 B 13.5.08
G.B 4747-R.F 87-92 B 15.12.00.
R.F 87 of 92, Part II (Section B)
Later references.

G.F 131-12, Sls 1, 2 & 3 F Sept 13
G.F 51-13, Sl 1, B Sep 13.
G.F 130-12, Sl 3, Files Oct-13.

G.F 87-03-04 1&2 B July 04
G.F 87-07-08 1&2 B Oct 07
G.F 231-10 1&2 B Mar 11
G.B. F/2324-9-G.F 213-08 B 10.11.10
G.B. G 6620-45-G.M 236-07-1 B 13.5.08
G.B 4747-R.F 87-92 B 15.12.00
R.F 87 of 92, Part II (Section B)

G.F 87-03-04 Sl 1&2 B July 04
G.F 87-07-08 Sl 1&2 B Oct 07
G.F 231-10 1&2 B Mar 11

G.R.S. 11] 1912

GENERAL AND REVENUE SECRETARIAT.

(G. F.)

NOTES.

File No. 13-12.

FILE HEADING.

Revision of the Comptroller's office Establishment

From The Comptroller

No. 8288 / A-2. Dated 29-6-12 Received 2-7-12

Diary No. 65 | Enclos. 1 Statt. in duplicate Spare Copies. | Serial No. 1

BRIEF ABSTRACT OF LETTER.

Submits for the Sanction of Govt. certain proposals for the revision of his office establishment at a monthly cost of Rs 5491½ against the cost of the present scale viz. 8531½ and states that an addition of 15 hands is necessary to present number of 98 permanent and 2 temporary hands.

NOTES AND ORDERS.

References put up as also a copy of the gradation list of the Comptroller's Office.

The existing establishment of the Comptroller's Office comprising of 100 officials and 40 menials costs Rs 4853½ monthly on the average.

NOTES—First Sheet.

GPB—30,000—12-8-11

Serial No.

5 The proposals submitted for sanction now involve an increase of fifteen officers in the staff resulting in an extra monthly expenditure of Rs 638. on the average.

4 The Comptroller has ~~already~~ explained at great length the considerations which justify the increases proposed

5 The inclusion of a provision of Rs 5000/- in the budget for 1912-13 under this head was considered also at the passing of the Budget.

6 Submitted for orders - One ~~thing~~ striking point however is the grade of Ass^{t} Examiners. At present it is 70-5-100. In future it is proposed to have it at Rs 70-5-95. This may perhaps have been proposed with a view to give five equal increments instead of six as at present and with a view to fix the ~~[illegible]~~ minimum pay of the next higher grade at Rs 100 i.e. at Rs 5 more than the maximum pay of the grade of Ass^{t} Examiners.

N.36/1917

22/7/12 The increase is based on the reason that the last revision took place in 1900, since when considerable addition has taken place in the work

NOTE—Contn. sheet.

GPB—65,000—17-6-12.

G. R. S. 12]

General and Revenue Secretariat.

File No. 13 of 1912

Serial No.

Wrapper

In para 22 the Comptr Compares the Sept
~~Estt~~ on ~~the~~ Estt with that of Madras.

He proposes to do away with the appointment of clerks on 15 & peons on 6 on the ground that ~~such~~ pay is too insufficient for a place like Bangalore - He has increased them to 20 & 7 respectively.

8 He again says that he may be given the power to appoint clerks on 50 Rs only out of the grant for temporary Employees ~~Now that the Establishment is to be revised it may be considered~~

Else 9)

~~Decision~~.

9 The comptroller has forwarded his letter in necessity for the additional Establishment asked for by him. His proposals appear to have been in response to careful consideration & calculation. & may be sanctioned

Dewan

Schedule matter

3219
3.9.12

10 The application comes from the Expert Head of a Technical

3/9/12

NOTE—Contn. sheet.

GPB—65,000—17-6-12.

No. C. 78.
17.9.12.

5

GENERAL AND REVENUE SECRETARIAT.

ɔuncil Matter.

SUBJECT.

Revision of the Comptroller's office Establishment at a monthly cost of Rs 5-491½ against the cost of the present scale viz Rs 4853½.

13 = CIRCULATED TO COUNCILLORS.

By Order,

17. 9. 1912

Offg. Secretary ~~to Government~~.

First Councillor.

Second Councillc

6

General and Revenue Secretariat. | 97 File No. 13 of 1912

Q. Qu b

Serial No. 14

(a) The amount of expenditure audited by the Mad Acctt General's Office

Madras. 5,69,28,000
Mysore - 1,86,86,000
U. 31 Mch. 19)
1919

Do. by this Office

(b) The No. of vouchers passing through each Office (if available in any published admn. Rept)

Not easily available
Le

(c) How far does receipt of classified abstracts lessen work in Madras? Have they not to repost these entries in a consolidated ledger in the Acctt General's Office.

For classified abstracts one man is necessary for each District.
Le

The work of consolidating accounts is common to both Madras & Mysore
Le

The Asstt Secy will please see me with ref.

17/9/12

Subd
19-9-12

(S. V.)

NOTE—Contn. sheet.

GPB—65,000—17-6-12.

G. R. S. 12]

General and Revenue Secretariat.

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15 Even if the proposal must necessarily be sanctioned as coming from "the Expert Head of a Technical Department", I think it would be just as well to note down the objections that seem to apply to it and that have often been held to condemn such proposals from other quarters.

16 The Comptroller's Statement shows that there is a difference (in the numbers in each grade though not in the total number) between the sanctioned scale & the actual scale. In para. 17 of his letter, he mentions the variations made from time to time. It is not clear whether all these variations have been duly sanctioned by Govt; but as the actual scale exceeds the sanctioned scale only by Rs 1½ a month, it may well be taken

(1)

NOTE—Contn. sheet.

GPB—65,000—17-6-12.

General and Revenue Secretariat.

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	as the Standard of (		
	The differences are shown below:		
		Present	Proposed
	~~Asst Secrs (10~~		~~4~~
	Exam^rs (100-150)	3	4
	Asst Secrs (70-100)	10	7 (70-95)
	Accts (50-65)	19	18
	II Gr (30-45)	23	35
	III Gr (25-)	17	35 (20-30)
	IV Gr (20)	14	15
	Apprentice clerks (15)	11	
	Accts IV Gr (20) temporary	2	
	Peon (7)	14	2
	" (6)	16	3

~~Both these cases are~~

17 The change proposed in respect of menial establishment (Para 24) may be approved as the increase is small and the reason given is satisfactory.

18 In the clerical establishment, the number of hands proposed to

NOTE—Contn. sheet.

GPB—65,000—17-6-12.

G. R. S. 12]
General and Revenue Secretariat.

G.F File No. 13 – 1912-13

Serial No.

to be increased to 15 but really it has to be taken as 28, as 11 apprentice clerks and 2 temporary clerks are to be absorbed as permanent. In para 15 of this letter the Comptroller says that the apprentices apparently sanctioned to serve as a reserve were never treated as such, and were taken as part of the regular establishment, and proposes not to do away with this unnecessary reserve but to provide for keeping the number of men necessary by ruling "that all such hands that may be employed should be regarded as temporarily entertained in vacancy and paid from savings &c under the rules of the Mysore Service Regulations, and from the temporary establishment grant".

11 a c
+ 2 hand
+ 15 near
28 Total

(2)

19 The Comptroller has given certain explanations about the number considered as absolutely necessary for the despatch of work in this Office. ~~These~~ They are mainly the opinions of the Assestants in

NOTE— Contn. sheet.

GPB—50,000—12-8-10

Serial No.

immediate Charge of the several branches as to the needs of their departments, the figures given by them being reduced to some extent by himself. It must always be difficult for outside persons to test the accuracy of such estimates. But the fairest way of judging of such questions must be by comparison with similar establishments elsewhere. Now the Comptroller's letter itself furnishes the means of ~~doing~~ applying such a test. In Para. 22, the cost of the Madras Accountant General's

(3)
12 537 1/2
- gnad

Office is stated to be Rs. 12,537½ per month, and it is added that it is the cheapest managed account Office in India. I have not heard it stated anywhere that this office is in any way worse managed or that account than any other. Taking into consideration the well known fact that our scale of salaries are in general lower than those in

NOTE— Contn. sheet.

GPB—50,000—12-8-10

G. R. S. 12]
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of Madras c.e. Rs 1,179.

21 The only item for which allowance should be made in favour of Mysore seems to be the preparation of classified abstracts. But the office has already a larger establishment than is proportionally due to it. I presume that on account of this work being done here, there is a corresponding saving in the District Treasuries compared with those of Madras. It must also be added that the classifying work has all along been done in the Comptroller's office here and is not meant to be introduced after the increase of establishment now applied for is given effect to.

22 In paragraphs 5 & 6, the Comptroller gives instances in which his office failed ~~to do work~~ in the past to work in a "methodical and effective

GPB—50,000—12-8-10

G. R. S. 12]

General and Revenue Secretariat.

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manner". In effect, it is said, a considerable portion of the expenditure of the State was not audited at all. It would be interesting to know what the actual rule is about the extent of the audit necessary, and whether its infringement was noted and reported to Government at any time. When was the salutary change referred to at the end of Para 5 introduced, and how long has it been possible to work it without any increase of establishment?

23 In my humble opinion, there is no case at all for any increase, and it is rather the other way. If with these details, we sanction an increase in the staff of the Comptroller's Office, it would be very difficult to bring

This is a serious statement coming from the responsible head of the Accounts department.

NOTE--Contn. sheet.

GPB—20,000—20-1-12

G. R. S. 12]

General and Revenue Secretariat.

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about any retrenchment elsewhere, with even a passive Concurrence on the part of the heads of departments. Keeping the total expenditure at the same figure at present, I think the readjustments proposed by the Comptroller may be made. In fact, he may be requested to submit revised proposals on this understanding.

I subjoin a few remarks on minor points in the Comptroller's proposals.

24 Para. 20. (Reduction of 70-100 to 70-95) The rule of having a difference between the maximum of one grade

NOTE--Contn. sheet.

GPB—20,000—20-1-12

G. R. S. 12]

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cead the minimum of the next higher is not of much importance, and is not applied in this very proposal to the 1st & 2nd grades of Examiners. The trouble saved to fools by the change is insignificant, and the rule applies as well to the Comptroller's office as to all other departments of the State.

30/9/12

2nd Comptroller

23/2/10

25 The account work has much increased. It is not right that an adequate establishment should be given. The rules of pay have to be revised and the initial pay of the lowest grade of clerks raised.

26 In para 22 of this letter the writer has shown that

NOTE—Contn. sheet.

GPB—20,000—20-1-12

R. S. 12]

General and Revenue Secretariat.

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the Post Office system claims of work which are not done in the civil account offices in British India are being done. Comparatively no doubt our account office should have only a kind of Pre-Establishment that Madras has. But the Comptr's proposals bring it to a little less than a half. He has explained the conditions under which this larger proportion of work is wanted and has assigned cogent reasons.

27 On para 20 he has explained why he proposes to reduce the maximum pay of Asstt Examiners from Rs 100 to 95. The 2d grade examiners pay begins on Rs 100. Thus when an Asstt Exr is promoted to a 2d grade examinership he gets an immediate promotion

NOTE—Contn. sheet.

GPB—65,000—17-6-12.

R. S. 12]

General and Revenue Secretariat.

G.7 File No. 13 of 1912

Serial No.

Rs 5-

I am fully satisfied with the Chief's explanation for the increases & changes which he has proposed. His proposals may be sanctioned.

12/12/12

510
14.12.12

Dewan 23
13/12/12

Comptroller's further note.

P.T.O

NOTE—Contn. sheet.

[GPB—65,000—17-6-12.

18

D. O. No. 6 Com

PSD
Ro
7.7.13

Comptroller's Office,

Bangalore, dated 5th July 1913.

My dear Sir

29

I beg to submit herewith a note summarising the definite proposals which have been made by me from time to time regarding my gazetted and ministerial establishments and which are now pending the orders of Government. I hope this note may be of some use to you in deciding the cases now under consideration. I need hardly add that the questions are important and urgent and deserve favourable consideration at an early date.

2. A statement showing the extra expenditure involved by all the proposals is attached to the note. It will be seen from the statement that the permanent increase in expenditure involved does not exceed Rs.11,400/- per annum.

Yours sincerely,

JChakravarthi

M. Visvesvaraya Esq., B.A.,C.I.E.,

DEWAN OF MYSORE.

C.M.R.

Enclosure to Comptr's letter B 5-7-13

19

Note summarising definite proposals made by the Comptroller regarding his own establishment which are pending orders of Government.

I. No.8288/R 2 dated 29th June 1912/ 2nd July 1912 making proposals for the revision of the office establishment

---

The last revision of this office involving an increase was that sanctioned in the year 1900. Owing to a more detailed and thorough audit and the greater number of offices that require to be audited the present strength of 98 permanent and 2 temporary hands is inadequate and requires to be strengthened by 15 more hands. These 15 hands are intended for the several sections of this office as shewn below:-

1900.

98+2

By 15.

4 for the Treasury Account Department for examining District Classified Abstracts.

2 for theForest Section. The Forest section has 2 temporary hands as a permanent arrangement to get through the work and these require to be made permanent.

at the same time to reduce the increased expenditure as much as possible, additions to pay are made in the lower grades, the lowest rate of pay viz. Rs.15 is abolished and the number of men drawing higher pay is reduced. The additional cost of reorganization will be Rs.638 per mensem and the existing and proposed scales are shewn below:-

Present scale		Proposed scale.	
1 Examiner on	Rs.150-10-200	1 Examiner on	150-10-200
3 Examiners on	100-10-150	4 Examiners on	100-10-150
10 Assistant Examiners ..	70- 5-100	7 Assistant Examiners ..	70- 5-95
19 Accountants (1st Grade)	50- 3-65	18 Accountants (1st Grade)	50- 3-65
23 --do-- (2nd Grade)	30- 3-45	35 -do- (2nd Gr.)	30- 3-45
17 --do-- (3rd Grade)	25	35 -do- (3rd Gr.)	20- 2-30
14 --do-- (4th Grade)	20	15 -do- (4th Gr.)	20
11 Apprentice clerks on	15		
2 Accountants, 4th Grade	20(TEMPORARY)		

It is also proposed to raise to Rs.7 the pay of the 16 menials now getting Rs.6; as this latter is inadequate in a place like Bangalore. The proposed scale costs Rs.5,491½. The

corresponding

Encl: to Comptr letter dt 5-7-13

22

corresponding figure in Madras which has 27 against our 9 treasuries is Rs.12,537½. In view of the fact that we are doing some work which is not done in the Madras Office, e.g. Military audit[1], Muzrai Audit[2], Savings Bank Audit[3], Palace Audit[4], and preparation[5] of Classified Abstracts of all Districts the scale proposed compares favourably with the scale in Madras.

Madras 4179 Head cat 5491 Rupees

add worthless

----0----0----

II. No.2577/R 124 dated 2nd October 1912 bringing to the notice of Government the requirements of the Accounts Department as regards Gazetted staff.

No. of Gazetted officers required for the Accounts Department is as follows:-

Public Works & Railway Branch..	..2.
Civil Branch including State Husur Treasury	..5
Assistant Secretary, Finance	..1
	8

During

Encl: to Bom Govt Letter dt 5-7-13

Assistant Commissioners but as it would be advantageous to have men qualified for both the general line and the Accounts Department, Assistant Commissioners who besides passing all the examinations for the general line qualify in Civil Accounts by passing Government of India examinations should be given an allowance of Rs.100 when engaged in the Accounts Department. For qualifying in Public Works & Railway accounts in addition the allowance is to be Rs.150/-. The present rules will never give willing and satisfactory officers to the Accounts Department because an ~~Assistant Commissioner~~ officer must pass a number of examinations before he is confirmed as an Assistant Commissioner. For being fully qualified as an Assistant Comptroller he will have to pass four more examinations; and the only result of this will be that he will be tied down to monotonous and exacting desk work all his life in this

Rs100 Civil

Rs150 Civil + PW & Rs

office

office and with decidedly worse prospects than in the ordinary line! The above proposals are made solely with the view of placing the Accounts Department on a satisfactory footing. Enormous developments are taking place in all departments and unless the Accounts Department keeps pace with them, and is able to maintain a thorough and efficient check, great harm and loss may result.

----0----0----

III. D.O. Letterof 25th November 1912 supplemental to above suggesting the names of Messrs. K.R. Krishnaswami Iyengar and M.A. Ranga Char as suitable for being posted as Account Probationers.and leaving it to Government to select a good Mathematics Graduate for the third place.

is a Mathematics M.A. is a graduate Superintendent of this office and is doing very satisfactory work.

IV. In this office No.3635 dated 20th June 1912 among other things it was proposed to bring in temporarily for a short period a retired Railway Accounts Officer from British India. This was

approved

Cyc: & Gen 43
Letter 83 1913

26

approved in G.O.No.c 204-6/G.F.664-11 dated 29th October 1912 and the Comptroller was asked to submit definite recommendations regarding the officer proposed to be appointed. Accordingly in this office No. R.233 dated 16/17th January 1913, five names, selected after making enquiries of Accountant-General, Railways, and other officers were submitted to Government. To this reference the Government sent a reply No.Fl.4868/G.F.130-12-2 dated 27th February 1913 saying that the question of securing an experienced Railway officer from outside might be deferred for three months and local arrangements made to keep the work going ~~pd~~ in the meantime. This period has now expired and it is necessary for Government to select an officer from the list submitted ~~or~~ Minute.

Further, in this office No.5895/R No.378 dated 10th/12th March 1913 a reconsideration of the order deferring the selection of a Railway Accounts Officer was sought and the following reasons

reasons given for getting at once a Railway Officer from outside

(i) The awkwardness of deferring selection after writing to Government of India Officials about suitable candidates. They naturally want to know whom we have selected.

(ii) Increase of work in the Public Works Department requires at least one more officer to the Public Works Accounts in addition to the existing two.

(iii) There are always a number of cases in which special investigation is required to be done by this office e.g. examination of Excise Accounts at Bowringpet, Mysore, Bangalore, Examination of contingent accounts of Shimoga District Office, examination of the accounts of the Local Service Regiment, Mysore, examination of Shimoga Public Works Division, investigations in the Forest Conservator's office and many others. To relieve the strain on my officers of such special investigations an officer

Public Works Branch
Letter dt 5-7-13

29

V. D.O.No.484 dated 5th June 1913 in continuation of the above pointing out that the inspection of Public Works Divisions is very much in arrears and cannot be done at present because there are only two officers in the Public Works and Railway Branch Messrs. M.N. Krishna Rau and A.Appavoo Mudaliar neither of whom can be spared frequently to go out for inspection work. For doing this work

(i) either Mr. Lakshminarasimha Rau the only other officer who knows Public Works accounts may be sent back

Or (ii) the work will have to be entrusted to an accountant getting Rs.100--150 which cannot be regarded as satisfactory

VI. A statement is put up showing the extra cost involved by the above proposals.

J Chakravarti
5. 7. 1912

LL
5-7-13

R. S. 12]

General and Revenue Secretariat.

G.F File No. 13 of 1912-13

Serial No.

30 I have gone over the various proposals again.

31 On the question of revising the Clerical and Menial establishment of the Office, I have said all that had to be said in my Note of 30 Sept last. I am still of opinion that there is no case for any increase, and that the establishment may be revised as may suit the present method of working without increasing the Cost. If this is not possible, the increase should be kept as low as is consistent with the Comptroller's views. The present temporary establishment may be made permanent.

32 About the gazetted staff, the appointment of Dy Comptroller

x G.F 13—12
C.788/17.9.12

NOTE—Contn. sheet.

GII—65,000—17-6-12.

(C. R. S. 12)

General and Revenue Secretariat.

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May I think be sanctioned as proposed.

(ii) As long as Asstt Comptrs are members of the ~~Court~~ Asstt Crs class, an allowance of 50 Rs may be given to each of them. It may be made compulsory that they should pass the different accounts tests required for the department, but left optional to pass the other tests prescribed for the Asstt Crs (such as Judicial tests).

(iii) I believe we came to the conclusion that one probationer may be appointed at present & others (if necessary) selected from Probationary (or other) Asstt Comm.rs.

33 The Comptroller requires

NOTE—Contn. sheet.

G I P—65,000—17-C-12.

R. S. 12]

General and Revenue Secretariat. G.F File No. 13 of 1912-13

Serial No.

9 Assistants for all branches, the number may I think be reduced by one

34 About the railway accounts, I ~~thank~~ believe it was agreed that no outsider need be brought in at present and that rearrangements may be made among the existing Offrs with the appointment of a probationer.

3/8/13

NOTE—Contn. sheet.

GPB—65,000—17-6-12.

(R. S. 12)

General and Revenue Secretariat.

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Serial No.

Comptroller's note dated 12th August 1913 on his office reorganization scheme.

35 The matter was discussed in a Council meeting and I was very kindly given an opportunity of discussing the case further in person with the first Councillor with special reference to the points noticed by him in the above note. These points are marked ~~into 6~~ 1 to 8 in the margin of his memorandum and the explanations given to him on the several points are noted below in brief.

(1) As regards the variations in the scale of office establishment from time to time, I beg to state that all variations were properly sanctioned by Government.

(2) Regarding the apprentice clerks it is to be said that, though in the beginning they were treated as temporary, G.O.No.F.1086/G.F.395-04-4 dated 11th August 1905 revising the office establishment, included them in the permanent establishment of this office and since then they are as much permanent as the other clerks. The continuance of these who are permanent cannot be regarded as an increase to the permanent establishment.

(3) & (4) The comparison with the Madras Accountant General's Office is made to appear unfavourable to my proposal because an unfortunate mistake was committed in entering in para 22 of my letter Rs/2,537½ as the expenditure of the office establishment of the Accountant General's Office. The figures does not

NOTE—Contn. sheet.

GPB—65,000—17-6-12.

(R. S. 12]

General and Revenue Secretariat.

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2. In the above calculation debt head transactions are left out of account. If the items under these heads dealt with both in Mysore and Madras are taken into account, the result will be even more favourable to us, as we audit in Mysore some debt head transactions not audited by the Accountant General e.g., Savings Bank Deposits. The total disbursements audited in the two provinces not only under service head but also under advances, deposits &c., work up roughly to 409 lakhs in Mysore and 1197 lakhs in Madras. Taking these figures as the bases of comparison the proportional expenditure admissible in our office would come to roughly 34% of that in Madras or Rs.6,800 i.e., Rs.1,308 more than what is proposed in my letter above.

(5.) I quite admit that when we make comparisons according to total expenditure figures, the fact that our expenditure figure contains items e.g., Military charges which the Madras figure does not contain is immaterial. But if, as is the case, a part of the audit and accounts work viz., preparing classified abstracts is done in Madras in the Treasuries, ~~whereas~~ while we have to do it here in the accounts office then, we are surely in fairness entitled to get more than what the strictly proportionate figures would give.

6. The fact that we have been doing this work all along is not material in a de novo comparison with Madras on the basis of expenditure figures.

7. With regard to the remarks made about the increase in work due to the more efficient and thorough audit

NOTE—Contn. sheet.

GPB—65,000—17-6-12.

[R. S.-12]

General and Revenue Secretariat. | G.7 File No. 13 of 1912-13

Serial No.

audit introduced by me in some cases, the nature of some of the reforms introduced ~~are~~ is given at length in my letter under disposal, and I will only state here that these and many other changes were introduced during the last three or four years with very great exertion and strain.

8. The last point referred to viz., the grade 70-5-100 being converted into grade 70-5-95, I leave entirely to Government.

36 Since the reorganization scheme discussed in the ~~foregoing~~ notes was submitted in June 1912 new departments of Government have been formed (e.g., the Industries Department), and the activities of other Departments have increased, especially of the Economic Conference and the Educational Department, with the result that a considerable volume of new work has been thrown on my office. ~~and~~ The scale of establishment which was proposed in July 1912 will/Hereafter no longer ~~be~~ sufficient. To cope with this increase of work seven more hands at an average cost of Rs.54½ per month are necessary and separate proposals have been formally submitted to Government in this matter. Another proposal concerning my establishment has been submitted to Government in Comptroller's letter No.300/R.19 dated 14th July 13.

37 With these explanations, I beg that the three proposals mentioned in the margin be considered by Government and very early orders kindly passed to enable me to place the office on a really efficient footing.

J. P. Chakravarti
13. 8. 1913

1. Revision of establishment proposed in my letter of 2.7.12.
2. The employment of a hand on 100-10-150 for Commercial audit & the grant of a personal allowance to a member of my office staff.
NOTE—Contn. sheet.
3. The additions to establishment at a Cost of Rs 54 7½ per month now proposed in my letter No. 999/R86 dated 13.8.13.

GPB—65,000—17-6-12.

R. S. 12]

General and Revenue Secretariat. | € 7 File No. 13 of 1912

Serial No.	
7	From The Comptroller to Go no. 993/R.86 dy 12/13.8.13 States that since submitting proposals for the revision of his office establishment, various new items of work thrown on his office and the expansion of the existing ones have rendered the scale proposed inadequate to meet actual needs, and accordingly proposes the addition of Seven more hands to the establishment already proposed by him
38	The seven new hands are proposed to be distributed in the several grades as follows:— 1 on 100–10–150 3 on 70–5–95 1 on 50–3–65 2 on 30–3–45 The extra cost on account of the proposed addition amounts to Rs 547-8-0 per mensem, or Rs 6570/- per annum.
39	The file* relating to the previous proposals of the Comptroller is before Council since 16.9.1912. Submitted for orders.
	ASL 121 1918 SN 40 He can have been fully discussed in the files already before the Council

G.7 13-12

NOTE—Contn. sheet.

GPE—65.000—17-C-12.

R. S. 12]

General and Revenue Secretariat. | G.7 File No. 13 of 1912

Serial No.

the additions now proposed are for keeping the number in the higher grades at the same figure as it existed before the Reorganisation now proposed. Where absolutely necessary for work some officers are admitted on temporary, Mean-while steps can be taken to the Cost considerably reduced. Such cases may be submitted in Continuation.

4734 20-8-13

Dy Secy (Diwan) 41 This will be dealt with as a part of the Scheme under Consideration, if permitted.

Dy Secy & Diwan 21/8.

42 Yes 21.8.13 RC

NOTE—Contn. sheet.

P.T.O.

GPE—65,000—17-6-12.

G.F.13-12

41

Submitted to His Highness.

47

The accompanying files relate to the proposals made by the Comptroller from time to time for the reorganization of the gazetted ministerial and menial establishments of his office.

draft for approval?

2. At most of my discussions of the proposals with the Councillors, the Comptroller was present. As a result of such discussions, a draft order embodying the recommendations of the Councillors and myself is submitted for favour of approval.

3. The Comptroller did not press the following proposals to a decision:-

(i) The appointment of a wholetime Assistant Secretary to the Retrenchment Committee.

(ii) The selection of an outside officer for the Public Works and Railway Branch.

4. There is general agreement as regards all the points dealt with in the draft order and the Council is of opinion that the reorganization recommended therein is absolutely necessary in the public interests. In the current year's Budget, a provision for Rs 26,000 for strengthening the gazetted and ministerial staff in the Finance and Accounts Department has been made as a part of the lump sum provision of 5 lakhs under "26 Miscellaneous". But the proposals to be sanctioned by His Highness involve an immediate outlay of only Rs 15,560 per annum.

42

5. The draft order may, therefore, be graciously approved by His Highness.

6. This is the third case submitted for His Highness's sanction in pursuance of the Financial Forecast approved in Government Proceedings No. Fl. 7281-326/G.F.183-12-1 dated 17th June 1913.

M. Vijiaraya
10th Sep. 1913.

42.

The amended Statement of Cost forwarded under the Diwan's letter dated the 11th * has been seen by His Highness

13.9.13

* Draft of D.O. letter No 886 dt 11.9.13 with connected papers is put up.

15.9.13

IMMEDIATE.

43

Submitted

48

With regard to the draft order about the reorganisation of the Comptroller's office a small oversight has occurred which I beg to bring to the notice of the Diwan.

In the Statement of cost, the local allowance of Rs 50 each was shown for 3 officers under 'Immediate cost'. It should be 4 officers as there are four duly qualified for the Civil Branch Vs

Mens (i) Satyaraj chetty
(ii) Bishto panth Badam
(iii) Sreenivasa Iyengar
(iv) Shamanna.

An amended Statement is herewith submitted, the amendments needed being shown in red ink.

3. The mistake occurred as originally only 3 had been entered, Mr Shamanna having been meant to be transferred to the Secretariat.

4. A. D.O. may perhaps be sent to the Huzur Secretary forwarding the amended statement

5. I am extremely sorry for having made this omission and caused inconvenience to the Diwan.

Dewan

Dewan
11/9/13

Particulars	Increased expenditure per mensem	
	Immediate Rs	Eventual Rs
I. Revision of Gazetted Staff:-		
(i) Appointment of a Dy: Comptroller (Rs.600-50-800)	100	300
(ii) Allowances to Assistant Comptrollers:- Four ~~Three~~ are qualified now Eventually there may be five.	~~150~~ 200	350
(iii) One Probationary Assistant Commr:	200	against an existing vacancy out of 6 Asst:Comptrollers.
(iv) One Additional Superintendent (Temporary)	200-15-350 (average 391 2/3)	
N.B. Cost of Probationer of Rs.150 per mensem is merged in this.		
N.B. Cost of permanent Superintendent is not provided for here as it will be against the Assistant Examiner of the present scale & as Mr. Krishnaswamy Rao will be deputed for training without any separate arrangement for his present work.		
II. Revision of Ministerial Establishment:-		
(a) Temporary Additional Establishment:- 1 on Rs. 70. 4 on Rs. 30 each. 2 on Rs. 50 each. 8 on Rs. 25 each.	490	...
(b) Making 2 hands on Rs. 20 permanent:-	...	40
(c) Raising the pay of 11 clerks from Rs. 15 to Rs. 20 each.	55	55
III. Revision of Menial Establishment:-		
Increase of 1 Rupee to 10 out of 16 peons on Rs. 6 each.	10	10
Monthly	~~1396 2/3~~ 1346 2/3	655
Yearly	~~15,560~~ 16160	7860

Bangalore 45

11/9/13

D. O. No. 886/Ex

My dear Sir.

49 In the Statement of cost comprised in the draft order about the reorganization of the Comptroller's office submitted to His Highness yesterday, a small slip has occurred as to the number of existing Assistant Comptrollers entitled to the local allowance of Rs 50 each. It is entered as 3 in the Statement already submitted; but it should be 4, as Messrs Satyaraja Chetty, Bishtoppa Badami, Sreenivasa Iyengar & Shamanna are qualified to get the allowance.

50 Hence an amended Statement of cost is forwarded herewith for submission to His Highness. The figure about the immediate cost entered in the submission Note should be Rs 16,160 instead of Rs 15,56

Yours Sincerely

[illegible]

11-9-13

Original in Kannada by A.R.
Offg Hon Secy to H.H. the Raja

R. S. 12]

General and Revenue Secretariat.

G. P. File No. 13 of 1912-13.

Serial No.	
9.	In the Comptroller No: Fr: 1633 D. 17-9-13. Passes orders on the reorganization of the Gazetted, ministerial and menial Estts of the Comptroller's office

15 9/10/13

always Present to BTV for notes BTV for notes & Civil Secretariat Establishment Office

Copy sent to BTV

10/2 BOE 13

NOTE—Contn. sheet.

It is requested that in future communications on the subject, the No. and date of this letter, and the distinguishing letters below the number as given opposite, may be quoted and addressed to the Comptroller, Mysore Government.

No. 8288 R2 — Enc. 1 P. 8vo in duplicate. — OFFICE OF THE COMPTROLLER, MYSORE GOVERNMENT.

Dated Bangalore, the 24th June 1912. — *id July 1912.*

DIARY No. 65

FROM

J. S. CHAKRAVARTI, Esq., M.A., F.R.A.S., &c.,
Comptroller to the Government of His Highness the Maharaja of Mysore.

10/2 1913 SECTION G.T. No. 13-1912-1 DIARY No. 1

To

K. R. Srinivasa Iyengar, Esq., M.A.,
Offg: *Secretary to the Government of Mysore*
General and Revenue *Departments.*

SIR,

I have the honor to submit the following proposal for the revision of my office establishment.

2. The question of what establishment is necessary for the prompt and efficient conduct of the work of the Civil branch of my office has long engaged my attention and after giving the best consideration to it I have come to the conclusion that the existing staff is not adequate for coping with the work required of it and that an addition of 15 hands is necessary to the present number of 98 permanent and 2 temporary hands.

3. It has been found on a detailed examination of the work of each department of the office, that it is necessary to divide the whole work of the office into 115 charges and an equal number of hands is required for them. I shall explain presently the items of work in the several departments of the office for which new hands are found to be quite necessary; but before doing so I think it is as well if I mention in general the reasons that justify my request for additional establishment.

4. The last revision of this office establishment involving an

Rec.—Gl. 17]

.....Department.

19 '2

From

J. S. CHAKRAVARTI, Esq., M.A., F.R.A.S., etc.,

Comptroller to the Govt. of H. H. the Maharaja of Mysore.

To

.....Esq.,

Secretary to the Govt. of Mysore,

.....Jud Dept.

Dated

Despatched 2d. July 12

Received

No. 8288 Enc 2 Rs 2

Subject-matter.

Scheme of proposal for the revision of the Office establishment

GPB—1.000—24-6-09

increase was that sanctioned more than eleven years ago in G.O.No.4747/R.F.87-92 dated 15-12-1900. Since then various offices have been constituted and audit work has accordingly been largely added to. The increase in the magnitude of the transactions under most of the heads has also contributed largely to the work of maintenance and compilation of accounts.

5. In some respects the work of the office is now being done in greater detail and in a more methodical and effective manner than in the past and I may mention one or two instances of this kind. Cheques, Pension bills and similar vouchers were not hitherto subjected to regular audit. What check or scrutiny these classes of vouchers were subjected to in the past I cannot say; but I noticed that thousands of such vouchers, on each of which sums of money -large or small- had been paid at Treasuries were obtained with the accounts and filed in the office without any trace whatever of their having been audited and reviewed. It is not an exaggeration to say that under the procedure referred to above, a considerable portion of the expenditure of the State was not audited at all. Now the very essence of work in the audit office is that each voucher should be audited by an auditor and the audit reviewed by a superior hand before the charge is admitted. This work, as stated above, was imperfect and arrangements had to be made for the systematic audit of all the documents. This has naturally added considerably to the work of auditors and of the superintending staff.

6. Then again it is well known that a systematic record of all objections taken in the course of audit in objection books in the prescribed form and the insistence of prompt adjustment of such objections, are amongst the most important duties of an audit office. This work was very much neglected in the past. In fact, objection books were maintained only in the Treasury Audit Department and the objections

10. Against 29 hands which it now has, the T.A.D. applied for 39 but I have allowed only four additional hands and this addition is on account of the work of examining District Classified Abstracts and of affording relief to the sectional Superintendents. The examination of abstracts has hitherto not been made as well as it should be and attention to this work on the part of the Superintendents has been at the expense of their other work equally, if not more, important.

11. The Special Audit Department has 21 permanent and 2 temporary hands and it applied for 29 hands. The two temporary hands have had to be allowed for the Forest work which is very heavy, particularly that relating to the preparation of abstracts to be sent to District Forest Officers. This work is part of the permanent work of the section and the two hands have, therefore, to be allowed as a permanent arrangement. For the work of the Gazetted Audit Section there are only 2 hands and I agree with the Assistant Comptroller in charge of this section in thinking that a third hand is quite necessary for the efficient performance of the important and responsible work connected with the audit of claims of the Gazetted and other officers, and for work connected with the quarterly Civil List and the annual History of Services of Gazetted Officers and Amildars. For the Muzrai work there are now 3 hands and a single hand is now entrusted with Military audit. One man is quite unable to cope with the volume of this latter work. At least one more hand should be allowed for these two works, viz., Muzrai and Military. The travelling allowance audit work is very heavy and the number of bills to be dealt with each month is in excess of 1000 and for this work it has so far been possible to give only three hands. At least one more hand is indispensable for this section. Thus against an

increase of 8 hands asked for by the Assistant Comptroller, 5 additional hands are considered to be absolutely necessary.

12. The Miscellaneous Audit Department which is in charge of the Assistant Comptroller in charge of the State Huzur Treasury has now got 11 hands and an additional hand for pension work and for the increased work relating Land Improvement Loans is quite necessary.

13. As regards the Budget and Record Department, the considerable addition to the correspondence and copying work and the necessity for better maintenance of the records, both current and old, require that the Record section ... should be strengthened by two hands.

Moreover, owing to the great increase in the work in connection with the State Bankers' accounts, both in India and England, and also in Securities and Personal Estates work, the Budget and Resource Section has to be strengthened by one hand.

14. The Local Audit Department recently sanctioned by Government in No.Fl.2324-9/G.F.213-08 dated 10th November 1910 consists of 8 auditors and 1 correspondence clerk. The scheme of local audit was extended to Municipal funds from 1st March 1911 and with the experience gained so far I am in a position to say that the staff proposed by me and sanctioned by Government for local audit work is inadequate, and requires to be materially strengthened if the accounts are to be audited once a year. Since the formation of the local audit department the Mysore City Improvement Trust Board has been added to the list of offices whose accounts have to be locally audited, and there have been frequent requisitions from Heads of offices to audit the accounts of such important institutions as the

14 7

should be regarded as temporarily entertained in vacancies and paid from savings &c under the rules of the Mysore Service Regulations and from the temporary establishment grant.

16. As there will always be a certain number of vacancies in an establishment of this magnitude and as some hands will have to be employed from time to time for work of a special kind or in times of special pressure from the temporary establishment grant, it will be possible to have always a few temporary hands attached to the office. From this number the recruitment to permanent vacancies will be made. It is desirable that amongst these temporary hands there should be some graduates and men of superior educational qualifications. When temporary men are to be paid from vacancies the cases of long leave amongst men of higher grades will furnish the opportunities for taking in temporary men of superior qualifications on adequate remuneration- say Rs.30 to Rs.50 per mensem. But it may also be necessary to pay such men occasionally from the temporary grant and I would therefore repeat the request made in my letter No.6514/R.380 dated 30th April '12 that the limit of Rs.20/- imposed in respect of individual appointments from the temporary grant may be withdrawn.

D 4115
& F. 43-11-4
The file is before Council.

17. The number of men required having been arrived at (viz., 115 vide para 15 above) their gradation has now to be considered. In this connection I beg to state that the permanent scale as sanctioned in 1900 stood as follows:-

G.O 4747 & 15/12/1900
R787-92

6	Examiners ...	Rs.100-10-150
6	1st grade Accountants	70- 5-100
12	2nd grade -do-	50- 3- 65
20	3rd grade -do-	30- 3- 45
12	Junior -do-	25
20	plus 3 -do-	20

25 8

The following additions were however made subsequently for Famine and Muzrai Works.-

1	Accountant ...	50-3-65
3	Accountants ...	30-3-45
1	Junior accountant	25

In 1905 at the instance of Mr.Basu the staff was regraded as shown below:-

2	Examiners ...	150-10-200
4	-do- ...	100-10-150
6	Asstt: Examiners	70- 5-100
12	1st grade Accountant.	50- 3- 65
18	2nd " -do-	30- 3- 45
20	3rd " -do-	25
25 plus 2,	4th " -do-	20
10	Apprentices ...	15

D. No 1577 dt 5/10/07.
97 88-07

In 1907 Mr.Majumdar suggested a further rearrangement which was sanctioned by Government temporarily for three years. This arrangement was:-

1	Examiner ...	150-10-200
2	-do- ...	100-10-150
8	Asstt:Examiners..	70- 5-100
17	Accountants ...	50- 3- 65
21	-do- ...	30- 3- 45
18	-do- ...	25
17 plus 2	-do- ...	20
10	Apprentices ...	15

V. No 2324-9 dt 10/11/1910
4.7 213-08

V. Q & Q1.
H4795-6 dt 13/5/1910
& H377 dt 28/1/1911

In 1910 when the Local Fund Section was reorganised into a Local Audit Department and in the reorganisation work of the State Huzur Treasury in 1911 the gradation underwent a small change and stood thus:-

O

1	Examiner ...	150-10-200
3	Examiners ...	100-10-150
10	Asstt: Examiners	70- 5-100
19	Accountants ...	50- 3- 65
23	-do- ...	30- 3- 45
17	-do- ...	25
14 plus 2	-do- ...	20
11	Apprentices ...	15

18. The proposed grading of 115 men is shown in the proposition statement attached in juxta position with the permanently sanctioned scale of 1905 and that sanctioned temporarily in 1907 for purposes of comparison.

19. Originally three temporary appointments were sanctioned for Plague work in 1898 and this was subsequently reduced to two hands and these hands have been in existence since then and have practically become a part of the regular staff. The present opportunity may be taken of including them in the permanent establishment. They have been included under the various scales shewnin para 17 and shewn by a separate plus entry.

20. It will be observed that the number of Examiners hascbeen fixed at 5 viz., 1 of the 1st grade and 4 of the 2nd. This will give one Examiner to each of the main departments of the office as explained in para 9. The reduction in number in the grades of 70-100 and 50-65 are made to keep down the cost of the reorganisation as far as possible. They can be given effect to on the occurrence of vacancies in the respective grades. Till then there will be supernumeraries in these grades against which a corresponding number of vacancies will be kept in a lower grade. The slight reduction in the maximum of

17 10

the grade of 70-100 is intended to maintain a difference between the maximum of this grade and the minimum of the next higher grade and also to make the rise from the minimum to maximum in the grade take place in the usual period of 5 years; but this should not affect the present men who are already in the grade, either permanently or Sub-pro-tem. An incidental result of this change will be the avoidance of references to Government for appointments in this grade. At present Government have to be troubled for petty temporary arrangements involving the grant of acting allowance of a few rupees.

21. The additions are made chiefly in the lower grades and as a compensation for the increased slowness of promotion which would thus result, a graded scale extending over five years is introduced in the place of the two grades on Rs.20 and Rs.25/-. The grade of 15 is done away with, for in a City like Bangalore this is considered too low a rate of remuneration for men fit to work in an account office. The additional cost of the reorganisation will be only Rs.638 per mensem as shown in the accompanying Proposition Statement.

638
12
7656
Pen amt

22. The cost of the present scale of this office is Rs.4,853½ per mensem, and with the addition now proposed the monthly cost will be Rs.5,491½. The corresponding figure in Madras, which has 27 treasuries against 9 in Mysore, is 12,537½ per mensem. Considering the fact that the office in Mysore has to do a large quantity and variety of work which does not fall on the Civil Account offices in British India, such as the Military Audit, the Muzrai audit, the Savings Bank audit and the Palace audit, and considering also the fact that in Madras the classified abstracts are prepared in the Treasuries and

3 1.53 7
4179

19 12

25. In conclusion I may state that I have prepared this scheme of reorganisation with the fullest regard for economy and have proposed only what I consider absolutely necessary in the interest of the efficient work in one of the most important departments of the State. If I could not altogether avoid proposing additional expenditure, it is because the work has largely increased since the reorganization twelve years ago and also because the rise in the cost of living makes it incumbent to abolish the grade of Rs.15/- a month in an office like this in order that men of fair educational qualifications and respectibility may be attracted. But the increase in expenditure is comparatively small and I submit the scheme in the hope that it will receive the sanction of Government at a very early date.

26. In order that effect may be given to the orders of Government if they are pleased to sanction the scheme with effect from the next official year, I beg that a lump sum provision of Rs.5,000/- may be made in the Budget for 1912-13 for this purpose.

I have the honor to be,

Sir,

Your most obedient servant,

J Chakravarti

Comptroller.

ance and Accounts Form 11

(*Vide* Art.

(*Vide* Art. 57, C. A. C., Vol. I,

Finl. 200]

STATEMI

Nam

Government Orders sanctioning present Establishment		Nature of Charge — Sanctioned Present Scale						Nature of Charge — Present Scale						Nature of Charge		
No.	Date	No.	Designation	Minimum	Rate of Increase	Maximum	Average Cost	No.	Designation	Minimum	Rate of Increase	Maximum	Average Cost	No.	Designation	
		2.	Examiners	150	10	200	375	1.	Examiner	150	10	200	187½	1.	Examiner	
		5.	— do — I Gr.	100	10	150	687½	3.	— do — II Gr.	100	10	150	412½	4.	— do — I Gr.	
		8.	Asst. Examiners	70	5	100	736	10.	Asst. Examiners	70	5	100	920	7.	Asst. Examiners	
		14.	Accountants I Gr.	50	3	65	857½	19.	Accountants I Gr.	50	3	65	1168¾	18.	Accountants I Gr.	
		20.	— do — II Gr.	30	3	45	825	23.	— do — II Gr.	30	3	45	948¾	35.	— do — II Gr.	
		19.	— do — III Gr.	"	"	25.	475.	17.	— do — III Gr.			25.	425	35.	— do — III Gr.	
		19.	— do — IV Gr.	"	"	20.	380	14.	— do — IV Gr.			20.	280	15.	— do — IV Gr.	
		11.	Apperentices					11.	apperentice							
			clerks	"	"	15.	165		clerks			15.	165.			
			Total permanent Establishment				4501		Total permanent Establishment				4502½	115.		
		2.	Accountants					2.	Accountants							
			IV Gr. (Temp.)	"		20.	40	2.	IV Gr. (Temp.)			20.	40			
		100.				Total	4541	100.				Total	4542½			
		2.	Mutchis and Book-Binders			18	36	2.	Mutchis and Book-Binders			18	36	2.	Mutchis and Book-Binders	
		1.	Wasterband			11	11	1.	Wasterband			11	11	1.	Wasterband	
		1.	— do —			10	10	1.	— do —			10	10	1.	— do —	
		1.	Jamadar			14	14	1.	Jamadar			14	14	1.	Jamadar	
		1.	Waffedar			12	12	1.	Waffedar			12	12	1.	Waffedar	
		1.	Walayet			10	10	1.	Walayet			10	10	1.	Walayet	
		3.	— do —			8	24	3.	— do —			8	24	3.	— do —	
		14.	Peons	"	"	7	98	14.	Peons			7	98	27.	Peons	
		16.	— do —	"	"	6	96	16.	— do —			6	96	3.	— do —	
		40.			Grand Total		4852		Grand Total				4853½			

No. 1086 / Gr. dt. 395-04 — do

No. 1577 / Gr. dt. 88-07 - 2 dated 5.10.1907

No. 2324-9 / Gr. dt. 213-08 dated 10.11.1910.

No. 377 / Gr. dt. 231-10 dated 28.7.1911 Q.

Note.—To be prepared in duplicate and for

Note.—To be prepared in duplicate and forwarded through the C

d Rule 23, Part I, Chapter II of the Financial Rules circulated with G. O. No. Fl. 1150—1192, dated 7-2-1903)

NT OF PROPOSITION FOR REVISION OF ESTABLISHMENT

of Office to which the Proposition relates... Comptroller's Office, Cuvel Branch.

GPB—4,000 -2-6-11

Proposed Scale				Proposition				Grounds of Proposition	Comptroller's Report	Orders of Government		
				Permanent scale over the sanctioned		Permanent / ~~Temporary~~ over the present scale				Department concerned	Financial Department	
Pay			Average Cost	Increase per month	Decrease per month	Increase per month	Decrease per month			Remarks	Remarks	Orders
Minimum	Rate of Increase	Maximum		Amount	Amount	~~Period~~ Amount	~~Period~~ Amount					
150	10	200	187 1/2	"	187 1/2	"	"					
100	10	150	550	"	137 1/2	137 1/2						
70	5	95	621 1/4	"	114 3/4	"	298 3/4					
50	3	65	1102 1/2	245		"	61 1/4					
30	3	45	1443 3/4	618 3/4		495.						
20	2	30	962 1/2	487 1/2		537 1/2						
"	"	20	300	"	80	20						
				"	165	"	165.					
				"	"	"	"					
				*			*					
					40	"	40					
			174									
"	"	18	36	"	"	"	"					
"	"	11	11	"	"	"	"					
"	"	10	10	"	"	"	"					
"	"	14	14	"	"	"	"					
"	"	12	12	"	"	"	"					
"	"	10	10	"	"	"	"					
"	"	8	24	"	"	"	"					
"	"	7	189	91	"	91	"					
"	"	6	18	"	78	"	78.					
and Total			5491/2	1442 1/4	802 3/4	1281	643					

Red ink figures indicate reduction proposed in the temporary Establishment.

I Attn. Ray Unty

for Comptroller

mptroller in Mysore and should be followed by a reappropriation statement if the proposal involves additional expenditure.

Finance and Accounts Form 11)

(*Vide* Art. 57

(*Vide* Art. 57, C.-A. C., Vol.

Finl. 200]

STATE

Na

Government Orders sanctioning present Establishment		Nature of Charge: ~~Present~~ Sanctioned Scale						Nature of Charge: Present Scale					
				Pay						Pay			
No.	Date	No.	Designation	Minimum	Rate of Increase	Maximum	Average Cost	No.	Designation	Minimum	Rate of Increase	Maximum	Average Cost
		2	Examiners. I Gr.	150	10	200	375	1	Examiner. I Gr.	150	10	200	187½
		5	do II Gr.	100	10	150	687½	3	do II Gr.	100	10	150	412½
		8	Asst. Examiners	70	5	100	736	10	Asst. Examiners	70	5	100	920
		14	Accountants I Gr.	50	3	65	857½	19	Accountants I Gr.	50	3	65	1163¾
		20	do II Gr.	30	3	45	825	23	do II Gr.	30	3	45	948¾
		19	do III Gr.	"	"	25	475	17	do III Gr.			25	425
		19	do IV Gr.	"	"	20	380	14	do IV Gr.			20	280
		11	Apprentice clerks.	"	"	15	165	11	Apprentice clerk.			15	165
			Total permanent Establishment				4501		Total permanent Establishment				4502½
		8	Accountants IV Gr. (Temp'ry)	"	"	20	40	2	Accountants IV Gr. (Temp'ry)			20	40
		100				Total	4541	100				Total	4542½
		2	Mutchis and Book-Binders.	"	"	18	36	2	Mutchis and Book-Binders.			18	36
		1	Wastarband	"	"	11	11	1	Wastarband			11	11
		1	do	"	"	10	10	1	do			10	10
		1	Jamadar	"	"	14	14	1	Jamadar			14	14
		1	Wafadar	"	"	12	12	1	Wafadar			12	12
		1	Walayat	"	"	10	10	1	Walayat			10	10
		3	do	"	"	8	24	3	do			8	24
		14	Peons.	"	"	7	98	14	Peons			7	98
		16	do	"	"	6	96	16	do			6	96
			Grand Total				4852		Grand Total				4853½

Government Order No. dated 11. 8. 1905
No. — 2 — dated 5. 10. 1907.
No. — 2 — dated 19. 11. 1910.
No. — 1 — dated 28. 7. 1911.
No. 1086 dated 15. 4. 1907. p. 394-04
No. 1547 dated 23. 4. 1908. p. 213-07
No. 2324 dated 8. 9. 1908. p. 213-08
No. 377 dated 1. 2. 1911. p. 231-10

Note—To be prepared in duplicate and for

Note—To be prepared in duplicate

21

(d Rule 23, Part I, Chapter II of the Financial Rules circulated with G. O. No. Fl. 1150—1192, dated 7-2-1903)

NT OF PROPOSITION FOR REVISION OF ESTABLISHMENT

of Office to which the Proposition relates.... Comptroller's Office, Civil Branch.

GPB—4,000 -2-6-11

Proposed Scale				Proposition						Orders of Government		
				Permanent over the Sanctioned Scale		Permanent over ~~Temporary~~ the present scale				Department concerned	Financial Department	
Pay			Average Cost	Increase per month	Decrease per month	Increase per month		Decrease per month				
Minimum	Rate of Increase	Maximum		Amount	Amount	~~Period~~	Amount	~~Period~~	Amount	Remarks	Remarks	Orders
150	10	200	187 1/2	"	187 1/2	—	"	—	"			
100	10	150	550	"	137 1/2	137 1/2		"			—	
70	5	95	621 1/4	"	114 3/4	"		298 3/4				
50	3	65	1102 1/2	245	"	"		61 1/4				
30	3	45	1443 3/4	618 3/4	"	495		"				
20	2	30	962	487 1/2	"	527 1/2		"				
"	"	20	300	"	80	20		"				
"	"	"	"	"	165	"		165				
"	"	"	"	"	"	"		"				
"	"	"	"	"	40	"		40				
"	"	"	"	"	"	"		"				
"	"	18	36	"	"	"		"				
"	"	11	11	"	"	"		"				
"	"	10	10	"	"	"		"				
"	"	14	14	"	"	"		"				
"	"	12	12	"	"	"		"				
"	"	10	10	"	"	"		"				
"	"	8	24	"	"	"		"				
"	"	7	189	91	"	91		"				
"	"	6	18	"	78	"		78				
and Total			5491	1442 1/4	802 3/4	1281		643				

I have the honour to be,
Sir,
Your most obedient servant,
for Comptroller.

* Red ink figures indicate reduction proposed in the temporary Establishment.

ptroller in Mysore and should be owed by a reappropriation statement if the proposal involves additional expendit

It is requested that in future communications on the subject, the No. and date of this letter, and the distinguishing letters below the number as given opposite, may be quoted and addressed to the Comptroller, Mysore Government.

No. 993/R86.

OFFICE OF THE COMPTROLLER, MYSORE GOVERNMENT,

Dated Bangalore, the 12th August *1913.*

DIARY No. 665

FROM

J. S. CHAKRAVARTI, Esq., M.A., F.R.A.S., etc.,
Comptroller to the Government of His Highness the Maharaja of Mysore.

SECTION: G.A.
FILE No. 13—12
ITEM 7

To

K. R. Srinivasa Iyengar Esq., M.A.

Secretary to the Government of Mysore,

General & Revenue *Departments.*

SIR,

I have the honour to report that since submitting my proposals to Government, for the revision of my office Establishment in my letter No.8288/R.2 dated 2nd July 1912 various new items of work have been thrown on this office by the formation of new departments and the expansion of existing ones, and the scale proposed then which was just sufficient to cope with the work to be done at that time, will not be adequate for the additional work now to be undertaken by this office.

This has necessitated further additions to the scale already applied for and I note below the details of additional work referred to above.

(1) The work of the newly started Local Audit Department has increased considerably and many special audit works not contemplated in the scheme are required to be undertaken. This increase of work demands the services of one additional hand.

(2) The transactions relating to the share capital and further developments of the Mysore Bank, and of the issue, payment of interest, audit and correspondence relating to the Kolar District Board Railway Debentures require one hand.

Rec.—Gl. 17]

.....Department.

191J .

FROM

J. S. CHAKRAVARTI, ESQ., M.A.,
F.R.A.S., etc.,
Comptroller to the Govt. of
H. H. the Maharaja of Mysore.

To

.....ESQ.,

Secretary to the Govt. of Mysore,
Rev.....*Dept.*

Dated

Despatched 13/8/13

Received

No. 993/R.6

Subject matter.

Regarding orders re-
his proposals & offices
Govt Revenue ~~appointments~~
additional Revenue -

25

16

accountants of a ~~pure~~ prize appointment which existed before. It is therefore very desirable that the appointment on 100-10-150 should be kept on so as to serve as a reward for long and efficient service.

4. Item B. is suggested with the object of keeping the number in the 70-5-95 and the 50-3-65 grades at the same number as at present. In the scale already submitted for sanction the number in this grade was reduced with the desire to minimise ~~the~~ cost as much as possible. But it is now found that this will be very harmful in depriving men here of chances of promotion and discouraging good men from joining this office. It may be mentioned that no graduates were found willing to join this office because the prospects in this office were not as good as in other offices. In these days efficient work is expected from accountants in this office and there should be sufficient scope for such men to advance if they choose to enter it.

5. The cost of the additional hands proposed above will amount to Rs.547-8-0 and I request that these proposals may kindly be dealt with along with the general reorganisation question now before Government and early orders passed on them.

I have the honour to be,

Sir,

Your most obedient servant,

Jchakravarti

COMPTROLLER.

C.V.

Commissioners (Mathematics graduates of good parts) be at once posted for training in-Accounts and Finance.

(c) The Senior Assistant Comptroller be appointed Deputy Comptroller on Rs 600 rising to Rs 800.

(d) The passing of departmental examinations required for the general line be made optional for Assistant Commissioners in the Accounts and Financial Departments.

(e) Assistant Commissioners who have passed all departmental examinations for general service and who are employed in the Accounts and Financial Departments be given an allowance of Rs 100 on passing the departmental examinations of the Government of India in Civil Accounts and the allowance be raised to Rs 150/- on their passing the tests in the Public Works and Railway Accounts.

3. Correspondence ending with letter No. RC232 dated 12th March 1913 from the Comptroller pointing out that

Paper under disposal
No. (3) in G.F 131-12
D 3525 912
D 2178 912

to entertain a suitable hand for effectively checking and auditing the accounts of several important commercial concerns, and

(ii) that an allowance of Rs 30/- per mensem be sanctioned to one of the members of his office for serving in addition to his own duties as personal clerk to the Comptroller in all his capacities.

Paper under disposal
No (5)
in G.F 13-12

D: 665 9/13.

5. Letter No.993/R 86 dated 12/13th August 1913 from the same officer stating that since submitting proposals for the revision of his office establishment various new items of work have been thrown on his office which together with the expansion of the existing ones , have rendered the scale already proposed inadequate to meet actual needs, and suggesting the addition of seven more hands as noted in the margin*to the establishment formerly proposed by him.

1 on ₹100-10-150
3 on ₹ 70- 5- 95
1 on ₹ 50- 3- 65
2 on ₹ 30- 3- 45

22

Branch. 31

Order thereon No. 1633 dated 17-9-13
G713-12-9

Government are pleased to sanction the following arrangements after a careful consideration of all the proposals and representations, received from the Comptroller, for the reorganization of his office:-

2. Gazetted Officers of the Account Department.

(a) Deputy Comptroller.

Government consider that an officer of a higher status than an Assistant Comptroller, viz., a Deputy Comptroller, is needed for affording increased assistance to the Comptroller in the management of the Public Works and Railway Branch. Having regard to the responsibilities of the new office, Government are pleased to fix the grade of Rs.600-50-800 therefor and to appoint the Senior Assistant Comptroller Mr.M.N. Krishna Rao B.A., as Deputy Comptroller. He will be in charge of the Public Works and Railway Branch

subject to the general control of the Comptroller.

(b) Temporary Additional Officer.

In view of the very large expenditure entailed by the Public Works and Railway projects already sanctioned by Government, a temporary additional officer styled Superintendent on a pay of Rs.200-15/1-350 is sanctioned. A suitable candidate should be chosen for appointment as Probationer on Rs.150 per mensem in order to undergo the training requisite for the post of the temporary Superintendent, and the Comptroller is requested to submit his proposal for the selection separately.

(c) Assistant Examiner, P.W.D.

As Mr. Appavu Mudaliar, Assistant Examiner, Public Works Accounts Department, is approaching superannuation, Government deem it necessary to arrange at once for the training of another officer to take his place in due course. As proposed by the Comptroller, Mr. N.Krishnaswami Rao, B.A., B.L., Acting State Huzur Treasury Officer, may be deputed for the

necessary training with a view to his being permanently retained in the Accounts Department. The designation of Assistant Examiner will, however, be replaced by that of Superintendent after the retirement of the present incumbent of the office.

The Superintendents referred to in clauses (b) and (c) above, will have the status of a Gazetted Officer without being an Assistant Commissioner and the pay of their class will be Rs.200-15-350.
1

(d) Probationers.

In addition to the two officers sanctioned above for being trained in Accounts work, a Probationary Assistant Commissioner will be attached to the Accounts Department after the results of the Civil Service Examination to be held in November next are published, in order to complete the scale of six Assistant Commissioners allowed for the Comptroller's Office under the Civil Service Scheme.

Thus the strength and status of

the Gazetted Assistants sanctioned herein for the Accounts Department will be as follow:-

Designation.	Pay.
(1) One Deputy Comptroller - As against one of the six Assistant Commissioners allowed for the Department.	Rs.600-50-800
(2) Five Assistant Comptrollers of the rank of Assistant Commissioners	The pay of Assistant Commissioners.
(3) Two Superintendents, one being temporary	Rs200-15/1-350

3. Local Allowances to Assistant Comptrollers.

In view of the special nature of the duties of an Account Officer, Government are pleased to sanction a local allowance of Rs.50 per mensem to every Assistant Comptroller who qualifies himself by passing all the tests required for the Account Department in Civil or Public Works and Railway Branches as the case may be. For this purpose, the Assistant Comptrollers need not have passed the tests required for the general service.

4. Comptroller's Office Establishment.

The following proposals are sanctioned:-

(a)

(a) Ministerial establishment.

(i) The permanent retention of the two temporary clerks on Rs.20 each.

(ii) The entertainment of the marginally noted temporary clerical establishment. Applications for the posts should be invited by advertising the vacancies and only such candidates as possess the qualifications prescribed, with the sanction of Government, should be selected.

1	on Rs.70 per mensem.
2	on Rs.50 per mensem.
4	on Rs.30 per mensem.
8	on Rs.25 per mensem.
Total - 15	on Rs.490 per mensem.

(iii) The increase of pay of 11 clerks from Rs.15 to Rs.20 per mensem.

(b) Menial establishment.

The increase of pay of ten out of the sixteen menial servants from Rs.6 to Rs.7 per mensem, involving an additional outlay of Rs.10 per mensem.

5. Government consider that the reorganization of the staff of the Comptroller's Office herein sanctioned is sufficient to meet the demands of increased work and that no further proposals in this respect need be considered until the sanctioned

scheme has been given a fair trial. The question of making the temporary clerical staff permanent may, however, be urged for the consideration of Government a year hence if further experience should justify such a course.

6. The cost of the proposals here sanctioned is shown below and will be met out of the provision of Rs.5 lakhs made in the current year's Budget under "26 Miscellaneous":-

37

25

Particulars.	Increased expenditure per mensem. Immediate. Rs.	Eventual. Rs.
Revision of Gazetted Staff.		
(i) Appointment of a Dy. Comptroller (₹600-50-800)	100	300
(ii) Allowances to Assistant Comptrollers - ~~Four~~ ~~Three~~ are qualified now. Eventually there may be five.	~~150~~ 200	250
(iii) One Probationary Assistant Commissioner	200	against an existing vacancy out of 6 Asst. Comptrollers.
(iv) One Additional Superintendent 'Temporary)	200-15-350 (average 291 2/3.	
N.B. Cost of Probationer on Rs. 150 per mensem is merged in this.		
N.B. Cost of permanent Superintendent is not provided for here as it will be against the Assistant Examiner of the present scale and as Mr. Krishnaswami Rao will be deputed for training without any separate arrangement for the performance of his present duties.		
II. Revision of Ministerial Establishment.-		
(a) Temporary additional establishment - 1 on Rs.70. 4 on Rs.30 each. 2 on Rs.50 each. 8 on Rs.25 each.	490	--
(b) Making 2 hands on Rs.20 permanent -	--	40
(c) Raising the pay of 11 clerks from Rs.15 to Rs.20 each -	55	55
III. Revision of Menial establishment.		
Increase of 1 Rupee to the pay of 10 out of 16 peons now drawing Rs.6 each.-	10	10
Monthly	~~1296~~ 1346 2/3	655
Yearly	~~15,560~~ 16,160	7860

7. As with the increase and changes in the members of the office staff, their duties and responsibilities will undergo alteration, the Comptroller is requested to submit a concise Memorandum showing how the work of the Department will be distributed and adjusted to the altered arrangements now sanctioned, together with a complete list of the Manuals and Standing Orders in force. The Memorandum should give at a glance the precise character of the work done, or proposed to be done, by each branch, and the manner in which the work of the several branches is co-ordinated and differentiated, as well as their relation to the various departments of Government. A separate note marked "Confidential" may be submitted dealing with arrangements which, in the public interest, require to be treated as such.

10.9.13.

Secretary to Govt.,
Genl. & Rev. Deptts.

To

The Comptroller to Government,
through Branch II.

3 9

1913-14

GOVERNMENT OF HIS HIGHNESS
THE MAHARAJA OF MYSORE

FINANCIAL
(GENERAL FINANCE)

PROCEEDINGS

Dated 17th September 1913

No. Fl. 1633
G. F. 13-12-9

Sanctions certain proposals for the re-organization of the Gazetted ministerial staff and menial establishments of the Comptroller's Office.

GPB—27-9-13—350

READ—

Letter No. 8288—R. 2, dated the 29th June 1912, from the Comptroller, submitting proposals for the revision of his office establishment involving an additional cost of 639½ per mensem over the permanent scale sanctioned in Government Order No. Fl. 1086—G. F. 395-04-4, dated the 11th August 1905, and of Rs. 638 over the present scale.

2. Letter No. 2577—R. 124, dated 2nd October 1912, from the Comptroller, submitting for orders the following proposals as regards the Gazetted staff of the Finance and Accounts Department of the State.

(*a*) The number of Gazetted officers of the rank of Assistant Commissioners required for the Financial and Accounts work of the State be recognized as 8 permanent and 1 temporary (3—5 years).

(*b*) Three Probationary Assistant Commissioners (Mathematics Graduates of good parts) be at once posted for training in Accounts and Finance.

(*c*) The Senior Assistant Comptroller be appointed Deputy Comptroller on Rs. 600 rising to Rs. 800.

(*d*) The passing of departmental examinations required for the general line be made optional for Assistant Commissioners in the Accounts and Financial Departments.

(*e*) Assistant Commissioners who have passed all departmental examinations for general service and who are employed in the Accounts and Financial Departments be given an allowance of Rs. 100 on passing the departmental examinations of the Government of India in Civil Accounts and the allowance be raised to Rs. 150 on their passing the tests in the Public Works and Railway Accounts.

3. Correspondence ending with letter No. R. C. 232, dated 12th March 1913, from the Comptroller pointing out that Mr. B. Srinivasiengar, Assistant Comptroller, has not been able to devote as much time as is necessary for inspecting offices under his audit-control and for supervising the work of the auditors owing to his being occupied for a considerable part of the year at Headquarters with retrenchment and other miscellaneous work, proposing therefore to relieve him entirely of retrenchment work so that his whole time may be available for the supervision of the work of the Local Audit Department and requesting that one of the officers noted in the margin may be placed on deputation for 6 months for duty under the Secretary to the Retrenchment Committee.

1. Mr. D. Srinivasiengar.
2. Mr. M. Sadasiva Rao.
3. Mr. Basavaradhya (Deputy Registrar).

4. Letter No. 300—R. 19, dated 10th—14th July 1913, from the Comptroller, suggesting—

(i) that an appointment in the grade of Rs. 100—150 be added to his office establishment to enable him to entertain a suitable hand for effectively checking and auditing the accounts of several important commercial concerns, and

(ii) that an allowance of Rs. 30 per mensem be sanctioned to one of the members of his office for serving in addition to his own duties as personal clerk to the Comptroller in all his capacities.

5. Letter No. 993—R. 86, dated 12th—13th August 1913, from the same officer, stating that since submitting proposals for the revision of his office establishment various new items of work have been thrown on his office which together with the expansion of the existing ones, have rendered the scale already proposed inadequate to meet the actual needs, and suggesting the addition of seven more hands as noted in the margin to the establishment formerly proposed by him.

1 on Rs. 100-10-150.
3 on Rs. 70- 5-95.
1 on Rs. 50- 3-65.
2 on Rs. 30- 3-45.

6. Letter No. 1168—R. 108, dated 19th—20th August 1913, from the same officer, forwarding an application from, and recommending the training of Mr. N. Krishnaswami Rao, Assistant Comptroller, in higher accounts and stating that arrangements for training can be made in his office without materially disturbing the work of the officer, and that about a month's deputation to the office of the Accountant-General, Madras or Bombay, would be necessary before he appears at each examination of the Government of India.

7. Letter No. 1308—R. 120, dated 23rd August 1913, from the same officer, requesting sanction to the grant of a special local allowance of Rs. 50 per mensem to two Assistant Comptrollers, *viz.*, one to the Assistant Comptroller in charge of the Local Audit Department in the Civil Branch, and the other to the Officer in charge of the greater part of the inspection work in the Public Works and Railway Branch.

Proceedings of the Government of His Highness the Maharaja of Mysore,

No. Fl. 1633—G. F. 13-12-9, dated Bangalore, 17th September 1913.

Order thereon.—Government are pleased to sanction the following arrangements after a careful consideration of all the proposals and representations, received from the Comptroller, for the reorganization of his office :—

2. *Gazetted officers of the Account Department.*

(*a*) *Deputy Comptroller.*—Government consider that an officer of a higher status than an Assistant Comptroller, *viz.*, a Deputy Comptroller, is needed for affording increased assistance to the Comptroller in the management of the Public Works and the Railway Branch. Having regard to the responsibilities of the new office, Government are pleased to fix the grade of Rs. 600—50—800 therefor and to appoint the Senior Assistant Comptroller, Mr. M. N. Krishna Rao, B.A., as Deputy Comptroller. He will be in charge of the Public Works and Railway Branch subject to the general control of the Comptroller.

(*b*) *Temporary Additional Officer.*—In view of the very large expenditure entailed by the Public Works and Railway projects already sanctioned by Government, a temporary additional officer, styled Superintendent on a pay of Rs. 200—$\frac{15}{1}$—350 is sanctioned. A suitable candidate should be chosen for appointment as Probationer on Rs. 150 per mensem in order to undergo the training requisite for the post of the temporary Superintendent, and the Comptroller is requested to submit his proposals for the selection separately.

(*c*) *Assistant Examiner, Public Works Department.*—As Mr. Appavu Mudaliar, Assistant Examiner, Public Works Accounts Department, is approaching superannuation, Government deem it necessary to arrange at once for the training of another officer to take his place in due course. As proposed by the Comptroller, Mr. N. Krishnaswami Rao, B.A., B.L., Acting State Huzur Treasury Officer, may be deputed for the necessary training with a view to his being permanently retained in the Accounts Departments. The designation of Assistant Examiner will, however, be replaced by that of Superintendent after the retirement of the present incumbent of the office.

The Superintendents referred to in clauses (*b*) and (*c*) above, will have the status of a Gazetted officer without being an Assistant Commissioner and the pay of their class will be Rs. 200—$\frac{15}{1}$—350.

(*d*) *Probationers.*—In addition to the two officers sanctioned above for being trained in accounts work, a Probationary Assistant Commissioner will be attached to the Accounts Department after the results of the Civil Service Examination to be held in November next are published, in order to complete the scale of six Assistant Commissioners allowed for the Comptroller's Office under the Civil Service Scheme.

Thus the strength and status of the Gazetted Assistants sanctioned herein for the Accounts Department will be as follows :—

Designation.	Pay
(1) One Deputy Comptroller as against one of the six Assistant Commissioners allowed for the Department	Rs. 600—50—800
(2) Five Assistant Comptrollers of the rank of Assistant Commissioners	The pay of Assistant Commissioners.
(3) Two Superintendents, one being temporary	200—$\frac{15}{1}$—350

3. *Local allowances to Assistant Comptrollers.*—In view of the special nature of the duties of an Account Officer, Government are pleased to sanction a local allowance of Rs. 50 per mensem to every Assistant Comptroller who qualifies himself by passing all the tests required for the Account Department in Civil or Public Works and Railway branches as the case may be. For this purpose, the Assistant Comptrollers need not have passed the tests required for the general service.

4. *Comptroller's Office Establishment.*—The following proposals are sanctioned :—

Financial (General Finance), dated 17th September 1913.

(*a*) *Ministerial Establishment.*

(i) The permanent retention of the two temporary clerks on Rs. 20 each.

(ii) The entertainment of the marginally noted temporary clerical establishment. Applications for the posts should be invited by advertising the vacancies and only such candidates as possess the qualifications prescribed, with the sanction of Government should be selected.

1	on Rs. 70 per mensem.
2	on ,, 50 per mensem.
4	on ,, 30 per mensem.
8	on ,, 25 per mensem.
15	on Rs. 490 per mensem.

(iii) The increase of pay of 11 clerks from Rs. 15 to Rs. 20 per mensem.

(*b*) *Menial Establishment.*—The increase of pay of 10 out of the 16 menial servants from Rs. 6 to Rs. 7 per mensem, involving an additional outlay of Rs. 10 per mensem.

5. Government consider that the reorganization of the staff of the Comptroller's office herein sanctioned is sufficient to meet the demands of increased work and that no further proposals in this respect need be considered until the sanctioned scheme has been given a fair trial. The question of making the temporary clerical staff permanent may, however, be urged for the consideration of Government a year hence, if further experience should justify such a course.

6. The cost of the proposals herein sanctioned is shown below and will be met out of the provision of Rs. 5 lakhs made in the current year's budget under "26 Miscellaneous."

Particulars	Increased expenditure per mensem	
	Immediate	Eventual
I. Revision of Gazetted Staff.	Rs.	Rs.
(i) Appointment of a Deputy Comptroller, (Rs. 600—50—800)	100	300
(ii) Allowances to Assistant Comptrollers. Four are qualified now. Eventually there may be five	200	250
(iii) One Probationary Assistant Commissioner	200	Against an existing vacancy out of 6 Assistant Comptrollers.
(iv) One Additional Superintendent (Temporary)	200–15–350 Average 291⅔	.....
N.B.—Cost of Probationer on Rs. 150 per mensem is merged in this. Cost of permanent Superintendent is not provided for here as it will be against the Assistant Examiner of the present scale and as Mr. Krishnaswami Rao, will be deputed for training without any separate arrangement for the performance of his present duties.		
II. Revision of Ministerial Establishment.		
(*a*) Temporary additional establishment ... 1 on Rs. 70. 4 on Rs. 30 each 2 on Rs. 50 each. 8 on Rs. 25 each	490	.....
(*b*) Making two hands on Rs. 20 permanent.	.....	40
(*c*) Raising the pay of 11 clerks from Rs. 15 to Rs. 20 each	55	55
III. Revision of Menial Establishment. Increase of 1 rupee to the pay of 10 out of 16 peons now drawing Rs. 6 each	10	10
Monthly ...	1,346⅔	655
Yearly ...	16,160	7,860

Proceedings of the Government of His Highness the Maharaja of Mysore.

7. As with the increase and changes in the members of the office staff, their duties and responsibilities will undergo alteration, the Comptroller is requested to submit a concise memorandum showing how the work of the department will be distributed and adjusted to the altered arrangements now sanctioned, together with a complete list of the manuals and standing orders in force. The memorandum should give at a glance the precise character of the work done, or proposed to be done, by each branch, and the manner in which the work of the several branches is co-ordinated and differentiated, as well as their relation to the various departments of Government. A separate note marked "Confidential" may be submitted dealing with arrangements which, in the public interest, require to be treated as such.

K. R. SRINIVASIENGAR,
Secy. to Govt., Gen. & Rev. Depts.

To—The Comptroller, Mysore Government, through Branch II.

Exd.—C. R.